

(1947) Department.

SERIES.

G.O. NO. No. 211 Education

2311

Dated the 31st October 1947.

EXAMINER'S OFFICE.

L.F.No. 4317 dated 26-9-1947.

Sub: Audit Report - Elementary Education Fund
Accounts - Hospet Municipal Council - 1946-7
77628 forwarded with replies.

--

Forwarded to the Secretary to Government, Education and Public Health Department with copies of the Commissioner's replies and resolution of the Council approving the replies.

A. Madhavaiah

Assistant Examiner of Local Fund Account

G
2/9/47

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE HOSUR MUNICIPAL COUNCIL, BELLARY DISTRICT, FOR THE YEAR 1946-47.

Name of auditor: Sri D. Srinivasan, District Inspector of Local Fund Accounts.

Time taken for audit: From the 7th to 27th June 1947.

The Office of Commissioner was held by Janab Ameeralli Tabrizi, B.A., B.L., from the 1st April 1946 to 22nd January 1947, by Dr. M.S.Govindarajulu Naidu, L.M.P., L.P.H., Municipal Health Officer, as Commissioner-in-charge, from the 23rd January 1947 to 10th March 1947 and by Sri R. Ganapat Rao, M.A., from the 11th March 1947 to 31st March 1947.

2. The receipts and charges are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for the General Fund and the Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 47 and is in agreement with the balance in the Sub Treasury pass Book after allowing for outstanding cheques and for a sum of Rs.155-9-6 not taken credit in the Sub Treasury Pass Book before the close of the year - details for which are given in the audit report for the General Fund accounts for the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement, which should be read as part of the report.

4. DIVERSION OF EAR-MARKED FUNDS. The Fund closed with deficit balances in the months of December 46, January 47 and February 47. The expenditure was met by the diversion of ear marked funds as shown below, without obtaining the sanction of Government as laid down in G.O.No.3372, L & M., dated the 27th November 1924.

Balance under General A/c.	Balance under advances.	Effective closing balance under General A/c.	Closing balance under T.T.	Excess diverted from
----------------------------	-------------------------	--	----------------------------	----------------------

Month of Account.	Balance under General Account.	Balance under Advances.	Opening balance under General A/c.	Closing balance under E.E. Account.	Extent of diversion from earmarked fund
	Rs.	Rs.	Rs.	Rs.	Rs.
December 46.	-1496-1-11.	4625-8-2.	6121-10-1.	3443-4-6.	3443-14-6
January 47.	2695-3-7	5225-2-2	2529-14-7	5350-3-6	5350-3-6
February 47.	6974-12-8	5543-6-2	1431-6-6	5821-15-2	2390-8-8

5. ~~MEMORANDUM~~ PAYMENT OF ARREARS OF DEARNESS ALLOWANCE TO THE STAFF.

On receipt of G.O.No.1552 L.A., dated the 19th September 1946, the Council in its resolution No.279 dated the 27th September 1946, sanctioned the payment of arrears of dearness allowance to the Elementary Education staff ~~xxx~~ from 1st July 1944 to 31st December 1944 and an amount of Rs.1,498-6-0 was drawn and paid on this account to the staff on voucher Numbers 515 to 524 in October 1946. Subsequently in paragraph 2 of the memorandum No.59584-cl-46-3 Edn., dated the 6th January 47 the Commissioner was informed that the arrears of dearness allowance for the period from the 1st July 1944 to 31st December 1944 should not be disbursed to the Elementary Education staff in view of the unsatisfactory ~~Education staff's~~ financial position of the fund.

After the embargo in the orders in the memorandum referred to above was received, the matter was again placed before the Council and in its resolution No.516 dated the 8th March 1947 the Council resolved

Forwarded to the Executive Authority, Hospet Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Bellary with your reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of S Hospet Municipal Council (for the year ended 31st March 1947) is herewith forwarded to the Secretary to Government, Education and Public Health Department, Fort St. George, Madras, with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act 1930. The original was forwarded to the Executive Authority, Hospet Municipal Council in L.F.No. Dated:;.....

REPLIES TO THE AUDIT REPORT ON THE ELEMENTARY
EDUCATION FUND ACCOUNT FOR 1946 - 1947.

.....

(1) Noted.

(2) Noted.

(3) Noted.

(4) Action is being taken to obtain the sanction of the Government for the temporary diversion made from earmarked funds to meet the expenditure under Elementary Education Fund. On receipt of Government orders further report will be sent to you.

(5) Action is being taken to obtain the specific sanction of the Government for the arrears of dearness allowance paid to the Elementary Education staff. The result will be intimated in due course.

(6) Noted.

(7) Noted.

(8) Noted.

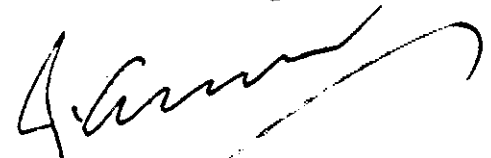
Copy of Council Resolution/ No.152
D/ 29 - 8 - 47.

Read :- Audit report on Elementary Education fund for 46-47 and replies
furnished thereon.

Resolution :- Approved.

Sd.R.Ganpat Rao,
Commissioner & Spl. Officer.

(True Copy)



Commissioner & Special Officer

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND
 ACCOUNTS OF THE ~~DELHLY~~ MUNICIPAL COUNCIL FOR THE YEAR 1946--47.
H. Singh

Receipts ordinary.	Actuals			Budget appropriation.		
Opening Balance.	984	-	-	890	-	-
1. Education tax.	3443	6	-	2950	-	-
2. Fines penalties under the Elementary Education Act.						
3. Contributions.						
4. School fees.						
5. Investments realised						
6. Other receipts	56	3	3	10	-	-
7. Govt. grant :- (1) Under section 37 of the Ele. Edn. Act.	2002	1	-	2880	-	-
(2) Under proviso to Sec. 37 of the Ele. Edn. Act.	3927	-	-	3927	-	-
" <i>compensation for loss of income for Education Tax</i>	2391	6	-	2391	-	-
8. Contribution from general Account.	3360	-	-	3360	-	-
9. For payment of temporary Allowance of Rs. 4/-						
B. For other purposes.						
9. Investments realised.						
10. Advances recovered.						
<i>Arrear toll compensation allotted to meet the deficit.</i>	6946	-	-			
11. Deduct refunds.						
Deduct amount transferred to capital						
Total	23,126	9	-	15,518	-	-
Grand total.	23126	-	9	15518	-	-
<u>Capital.</u>						
1. Government grants.						
2. Contributions.						
3. Loans.						
4. Contribution from General Account ordinary.						
5. Investments realised.						
6. Add amount transferred from ordinary.						
Total	-	-	-	-	-	-
Total receipts ordinary and capital	23126	-	9	15,518	-	-
Grand total, including opening balance.	24110	1	6	16,408	-	-

Expenditure - Ordinary.

1. S t a f f.					
Salaries and allowances ----					
Masters	20 327	2	-	19 250	-
Clerks and servants					
Contribution to provident Fund	603	-	-	650	-
Edu Tax - collection charges	298	-	-	200	-
Travelling Allowance					
Stipend of teachers sent for training					
Collection charges Education Tax.					
2. Contingencies and equipment					
Contingencies					
House rent	810	-	-	810	-
Other items	676	-	-	1050	-
Equipment:--					
Furniture and apparatus	-	-	-	500	-
Library books and maps	-	-	-	200	-
Other items.					
3. Prizes and scholarships					
4. Repairs to buildings	52	7	-	250	
5. Investment on repayment of Debt.					
6. Investments made.					
7. Advance recoverable					
Total.	22,757	3	-	22,900	-

Capital

1. Land and buildings
2. Equipment.
 - (1) Furniture and apparatus
 - (2) Library books and maps
 - (3) Investments made
 - (4) Other items.

Audit Report - ~~1946-47~~ - Del. d. Hospital - 1946-47
E. E. Fund - Recorded.
From the Examⁿ of L. F. Accts. L. F. No. 4311 d 26-9-47

Order No. 2311 Edn. d 31-X-47
Rs. Recorded.

2. Para 5th of the Audit Report and the Council
reply thereto

Orders have been issued in Govt
Memo. No. 73396/47 - 1 C 1 Edn. dated 16-10-47